(ii) The said accounts shall be consolidated quarterly, under the orders of the Inspector-General of Registration and each quarterly consolidated account shall be sent by him to the Accountant-General, Mysore, Bangalore, within two months after the close of the quarter.

4. If, in any case, it be impossible to recover the full duty payable on any instrument referred to in Rule 1, then only such portion of the duty realised on such instrument as is in excess of duty imposed by the Mysore Stamp Act, 1900, shall be treated in the said accounts as duty imposed by Section 65 of the Mysore Town Municipalities Act, 1951.

5. The Accountant-General, Mysore, Bangalore, shall, within three months after the close of each quarter, arrange to pay the President of this Municipal Council so much of the duty shown in the said consolidated accounts as represents the transfer duty imposed by Section 65 of the Mysore Town Municipalities Act, 1951.

6. A commission of one per cent shall be paid to the State Government for the collection of transfer duty and the same shall be deducted before the payment of the amount due under these Rules to this Municipal Council.

**Approves the Rules for regulating the levy and collection of duty in respect of Sales, Gifts and Mortgages in Thirthahalli Town Municipality.**

READ—

Letter No. R5. C. 254. C. 53-54, dated 22nd December 1953, from the Commissioner for Local Self-Government in Mysore, Bangalore, requesting sanction to the draft rules for regulating the levy and collection of the duty at one percentum in respect of sales and gifts and eight annas per centum on Mortgages on the amount of consideration in Thirthahalli Town Municipality framed under Section 61 (b) (xiii) read with Section 65 of the Mysore Town Municipalities Act, 1951 as resolved by the Town Municipal Council, Thirthahalli in its meeting held on 13th November 1952, and stating that the prescribed formalities have been observed in this behalf.

ORDER No. L. 14473-80—ML. 88-53-420, DATED BANGALORE, THE 6TH FEBRUARY 1954.

The appended rules framed by the Town Municipal Council, Thirthahalli for regulating the levy and collection of duty at one per centum in respect of Sales and Gifts and eight annas per centum on Mortgages in Thirthahalli Town Municipality as proposed by the Council are approved.

The above levy shall come into effect from *15th February 1954.*

G. V. K. RAO,
*Secretary to Government,*
*Local Self-Government and*
*Planning Departments.*

ANNEXURE.

Rules framed by the Thirthahalli Town Municipal Council under Sections 61 (b) (xiii) read with Section 65 of the Mysore Town Municipalities Act, 1951, for regulating the levy and collection of the duty on transfers of immoveable property in the form of a surcharge to be levied by the Thirthahalli Town Municipal Council.

1. (i) The transfer duty imposed under sub-clause (xiii) of clause (b) of Section 61 and Section 65 of the Mysore Town Municipalities Act, 1951, on instruments of sale, gift and mortgage of immoveable property the levy of surcharge has been sanctioned by Government, executed after the introduction of the above duty, shall be paid and recovered in the same manner and under the same procedure as the ordinary duty imposed on such instruments by the Mysore Stamp Act, 1900.

(ii) The duty transfer of immovable property is one percentum in the case of Sales and Gifts and eight annas percentum on Mortgages on the amount of the cosideration the value of the property or the amount secured by mortgage as the case may be as set forth in the instrument.

2. (i) Whenever any instrument referred to in Rule 1 is presented before the Registering Officer, he shall see whether the particulars referred to in Section 27 of the Mysore Stamp Act, 1900, are set forth separately in the instrument in respect of the property situated within the limits of the Thirthahalli Town Municipality as required by Section 65 of the Mysore Town Municipalities Act, 1951.

(ii) If the said particulars be not so separately set forth in any such instruments, the said officer must impound it and forward it to the nearest officer exercising powers of a Deputy Commissioner under Section 40 of the Mysore Stamp Act, 1900, calling his attention to Section 64 of the Mysore Stamp Act, 1900, as extended by Section 65 of the Mysore Town Municipalities Act, 1951.

3. (i) Every Registering Officer who registers any instrument referred to in Rule 1 shall keep an account of the duty paid in respect of each such instrument, showing separately the duty imposed by the Mysore Stamp Act, 1900, and the transfer duty imposed by the Mysore Town Municipalities Act, 1951. If the Registering Officer has jurisdiction over more than one Municipality, separate account shall be maintained for each Municipality. In these accounts, the duty recovered by other Registering Officers in respect of properties situated in this Municipality, shall also be included.

(ii) The said accounts shall be consolidated quarterly, under the orders of the Inspector-General of Registration and each quarterly consolidased account shall be sent by him to the Accountant-General, Mysore, Bangalore, within two months after the close of the quarter.

4. If, in any case it be impossible to recover the full duty payable on any instrument referred to in Rule 1, then only such portion of the duty realised on such instrument as is in excess of duty imposed by the Mysore Stamp Act, 1900, shall be treated in the said accounts as duty imposed by Section 65 of the Mysore Town Municipalities Act, 1951.

5. The Accountant-General, Mysore, Bangalore, shall, within three months after the close of each quarter, arrange to pay the President of this Municipal Council so much of the duty shown in the said consolidated accounts as represents the transfer duty imposed by Section 65 of the Mysore Town Municipalities Act, 1951.

6. A commission of one per cent shall be paid to the State Government for the collection of transfer duty and the same shall be deducted before the payment of the amount due under these Rules to this Municipal Council.

**Reviews the Administration Report of Town Municipalities in the State for the year 1952-53.**

READ—

Correspondence ending with letter No. R. 2. C. 534—53-4 dated the 18th January 1954, from the Commissioner for Local Self-Government in Mysore forwarding the Administration Report of the Town Municipalities in the State for the year 1952-53.

ORDER No. L. 15039-146—ML. 178-53-5, DATED BANGALORE, THE 15TH FEBRUARY 1954.

The report was not submitted in time and was received only after repeated reminders. The Commissioner for Local Self-Government in Mysore is requested to get the reports in time and forward the same to Government before the due dates.

2. At the end of the year, there were 105 town municipalities in the State. The constitution of Y. N. Hoskote village in Pavagada Taluk into a municipality was under consideration. All the town municipalities were reconstituted during the year as per the provisions of the Mysore Town Municipalities Act, 1951.

3. The total number of members of the several municipalities in all the Districts at the end of the year was 1,763. The total number of meetings held by all the municipal councils during the year was 2,453 and the average attendance at each meeting was 11·4.

4. The municipal councils were requested to frame the bye-laws and rules on the basis of the model bye-laws and rules issued by Government. Many of the bye-laws and rules sanctioned by Government were brought into force in several municipalities.

5. The year opened with a balance of Rs. 19,35,095 in all the municipalities. The income and expenditure amounted to Rs. 93,10,155 and Rs. 77,25,327 respectively, the closing balance being Rs. 15,84,828. The financial position of most of the municipalities was unsatisfactory and attempts should be made to augment the financial resources of the municipalities. The average incidence of taxation per head of population in the municipalities was Rs. 3-12-6.